IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE SEVENTH DAY OF DECEMBER
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.5047 of 2001

Between:

M/s.Nagarjuna Fertilizers and Chemicals Limited,

Nagarjuna Hills, Panjagutta,

Hyderabad – 500 082,

Represented by its Secretary Mr.M.Ramakanth,

Aged about 43 years, S/o.late Sri Gururaj Rao.

.....PETITIONER

AND

1.Kakinada Municipal Corporation,

Kakinada, rep. by its Commissioner, and another.

.....RESPONDENTS

ORDER: ***(Per Hon'ble Sri Justice Bilal Nazki)***

This writ petition has been filed against the demand of vacant land tax by respondent No.2 pursuant to the notice issued by respondent No.1 on 18-05-2000.

Counter has been filed.

Learned Counsel for the petitioner submits that there has been an unusual increase of 50 times of the existing tax.

Learned Standing Counsel for the respondent-Municipality submits that every five years, the Municipality is supposed to revise the rate of tax, and the rate of tax is revised on the basis of the value of the land fixed by the Registration Department.

We were also told at the bar that the notice of demand impugned in this writ petition is appealable under
Rule 22 of Schedule-II (Taxation and Financial) Rules annexed to Andhar Pradesh Municpalities Act. We think that the controversy can be settled by the appellate authority, where the appellate authority can go even into the questions of fact involved in the matter as to what is the real value of the property in that area.

Therefore, this Writ Petition is disposed of giving liberty to the petitioner to approach the appellate authority within a period of three weeks from today. The appellate authority may not insist on payment of the liability before entertaining the appeal, as the petitioner had already deposited 50% of liability in pursuance of the

order of this Court in WPMP No.6443 of 2001, dated 23-03-2001. No costs.

(Bilal Nazki, J)

7th December, 2005

(S.Ananda Reddy, J)

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